

# Completing the NEA Military Healing Arts Project Budget Form (Pages 1 and 2)

**NOTE:** Organizations may not receive more than one National Endowment for the Arts award for the same expenses. This budget cannot include project costs that are supported by any other federal funds or their match, including costs that may be included in applications submitted, or awards received, by partner organizations or presenters.

Your **Project Budget** should reflect only those activities and costs that will be incurred during the "Period of Performance" August 2016 through February 2017. Any costs incurred before or after those dates will be removed. **Round all numbers to the nearest \$100.** Combine like costs if necessary to make rounding more realistic.

All items in your budget, whether supported by NEA funds or your cost share/matching funds, must be reasonable, necessary to accomplish project objectives, allowable in terms of the National Endowment for the Arts' General Terms and Conditions, and adequately documented.

These instructions also provide additional insight on what costs should be listed in each area.

The selected applicant will be asked to update the project budget.

## INCOME

1. **AMOUNT REQUESTED FROM THE NATIONAL ENDOWMENT FOR THE ARTS:** Request up to \$1,584,000.
2. **TOTAL COST SHARE/MATCH FOR THIS PROJECT:** The Cooperator must provide nonfederal matching funds of at least \$396,000. Matching funds may be all cash or a combination of cash and in-kind contributions as detailed below. Be as specific as possible. For projects that include additional partners, indicate on the form the portion of the match that is being contributed by each participant. Asterisk (\*) those funds that are committed or secured. **Cash** match refers to the cash donations (including items or services that are provided by the applicant organization), grants, and revenues that are expected or received for this project. Do not include any National Endowment for the Arts or other federal grants -including grants from the NEH, ED, NPS, etc.-that are anticipated or received. If you include grants from your state arts agency or regional arts organization as part of your match, you must ensure that the funds do not include subgranted federal funds. Identify sources. The National Endowment for the Arts allows the use of unrecovered indirect costs as part of the cash match or cost sharing. Your organization must have a federal negotiated indirect cost rate agreement to include unrecovered indirect costs. **In-kind: Donated space, supplies, volunteer services** are goods and services that are donated by individuals or organizations other than the applicant (third-party). To qualify as matching resources, these same items also must be listed in the project budget as direct costs to ensure their allowability. In-kind items not reflected as direct costs will be removed from your budget. The dollar value of these non-

cash donations should be calculated at their verifiable fair-market value. Identify sources. Reminder: Proper documentation must be maintained for all items noted as "in-kind."

3. **TOTAL PROJECT INCOME** is the total of "1. Amount requested from the National Endowment for the Arts" and "2. Total match for this project."

## EXPENSES

**DIRECT COSTS** are those that are identified specifically with the project during the period of performance, and are allowable. Be as specific as possible.

1. **DIRECT COSTS: Salaries and wages** cover compensation for personnel, administrative and artistic, who are paid on a salary basis. (Funds for contractual personnel and compensation for artists who are paid on a fee basis should be included in "3. Other expenses" on Page 2 of the Project Budget form, and not here.) Indicate the title and/or type of personnel, the number of personnel, the annual or average salary range, and the percentage of time that will be devoted to the project annually. List key staff positions, and combine similar functions. Where appropriate, use ranges. If the costs for evaluation and assessment are part of staff salary and/or time, separately identify those costs.

Salaries and wages for performers and related or supporting personnel must be estimated at rates no less than the prevailing minimum compensation as required by the Department of Labor Regulations. (See "**Legal Requirements**" for details.) NEW: Awards that the NEA makes after December 26, 2014, now allow the following: Salaries/wages/fringe benefits incurred in connection with fundraising specifically for the project. These costs must be incurred during the NEA project period of performance, and be approved as allowable project expenses by the agency.

**Fringe benefits** are those costs other than wages or salary that are attributable to an employee, as in the form of pension, insurance, vacation and sick leave, etc. They may be included here only if they are not included as indirect costs.

Example:

Title and/or type of personnel	Number of personnel	Annual or average salary range	% of time devoted to this project	Amount
Executive Director (most of project)	1	\$40,000 per yr.	7%	\$2,800
Executive Director (evaluation only)	1	\$40,000 per yr.	3%	\$1,200

Archivists	3	\$20-25,000 per yr.	5-40%	\$15,000
Support Staff	2	\$15-20,000 per yr.	20-30%	\$9,000

2. **DIRECT COSTS: Travel** must be estimated according to the applicant's established travel practice, providing that the travel cost is reasonable and does not exceed the cost of air coach accommodations. Include subsistence costs (e.g., hotels, meals) as part of the "Amount" listed for each trip, as appropriate. Foreign travel is not intended. List all trips individually.

The current program design includes 2 trips associated with each of 9 new sites, for a total of 18 trips. The 2 trips for each site are currently assumed to be:

- One 6-day trip to Walter Reed Credentialed Art Therapist (CAT) orientation training/orientation.
- One 6-day trip to the site by program management staff for clinical leadership orientation, evaluation, and support.

### 3. DIRECT COSTS:

**Other expenses** may include:

- Assumption of 4 existing CATs from August 2016 through February 2017.
- Acquisition of 2 new CATs to be placed at existing sites from August 2016 through February 2017
- Acquisition of 9 new CATS to be placed at the 9 new sites with a staggered opening process (3 hired in October, 3 hired in November, and 3 hired in December 2016).
- Subject Matter Expert consultant and artist fees, contractual services.
- A community arts engagement and/or military community arts summit. This is intended to be a community connectivity, reintegration, and resiliency event to help introduce the Military Healing Arts Partnership in an interactive festival-like event with skill demonstrations, art performances, and making movement opportunities.
- Startup costs for sites. These may include musical and art equipment with an estimated cost of approximately \$10,000 per site.
- Promotion, acquisition fees, rights, evaluation and assessment fees, access accommodations (e.g., audio description, sign-language interpretation, web content and brochures), telephone, photocopying, postage, supplies and materials, publication, rental of space or equipment, and other project-specific costs.

For procurement requirements related to contracts and consultants, please review 2 CFR Part 200.317-.326.

Television broadcast projects and educational/interpretive videos must be closed or open captioned. Applicants should check with captioning organizations for an estimate.

Clearly identify the rental of equipment versus the purchase of equipment. If you intend to purchase any equipment that costs \$5,000 or more per item and that has an estimated useful life of more than one year, you must identify that item here. Provide a justification for this expenditure either in this section of the Project Budget form or in your narrative. Computing devices are considered supplies if less than \$5,000 per item regardless of the length of useful life.

If you engage in contracts of more than \$15,000, identify the item or service and its relation to the project. Group similar items together on a single line, with only one total cost. List consultant and artist fees or contracts for professional services on consecutive lines; do not scatter them throughout the list. Specify the number of persons, the service being provided, and the applicable fee, rate, or amount of each. For other types of line items, provide details of what is included in each item.

Example:

Cost	Support Need
Assumption of 4 existing CATs at 7 months each (August 2016 - February 2017)	28 months
Hiring and placement of 2 new CATS at existing sites at 7 months each (August 2016 - February 2017)	14 months
9 CATS at new sites: 3 at 5 months each (October 2016 – February 2017); 3 at 4 months each (Nov 2016 – February 2017); and 3 at 3 months each (December 2016 – February 2017)	36 months
Community Arts Engagement/Military Summit	12 locations
Research with PhD research leads and PhD candidates	PhD (2,480 hrs.) PhD Candidates (3,600 hrs.)
Outreach and expansion subject matter expert	100 hrs.

advisors	
Content for on-line and printed journals	Minimal
Key performance indicator tracking database	Minimal
Start-up costs at new sites, including supply costs, musical and art equipment	9 sites
Administration (rent, telephone, etc.)	As needed

4. **TOTAL DIRECT COSTS** is the total of all direct cost items listed in "1. Salaries and wages" (from Page 1 of the Project Budget form), "2. Travel," and "3. Other expenses."
5. **INDIRECT COSTS** are overhead or administrative expenses that are not readily identifiable with a specific project. (The costs of operating and maintaining facilities and equipment, depreciation or use allowances, and administrative salaries and supplies are typical examples of indirect costs.) Indirect costs are prorated or charged to a project through a rate negotiated with the National Endowment for the Arts (if the NEA is your cognizant agency) or another federal agency. You are not required to have an indirect cost/facilities and administration rate to apply for or receive an award. You may claim administrative costs or overhead as direct costs under "3. Other expenses." Alternatively, a non-federal entity that has never received a negotiated indirect cost rate may elect to charge a de minimis rate of 10% of modified total direct costs (MTDC). For more information see 2 CFR Part 200.414.f. However, you cannot claim both Indirect Costs and Administrative/overhead costs; you must choose one method or the other. If you have a negotiated rate and would like to include indirect costs, complete the information requested in this section. If you do not have or intend to negotiate an indirect cost rate, or do not plan to charge a de minimis 10% rate leave this section blank. Applicants may only apply a Research ICR for applications to the Research: Artworks program. For additional information, see "[Indirect Cost Guide for NEA Grantees](#)."
6. **TOTAL PROJECT COSTS** is the total of "4. Total direct costs," and, if applicable, "5. Indirect costs." **NOTE:** "3. Total project income" (from Page 1 of the Project Budget form) must equal the "Total project costs." Your project budget should not equal your organization's entire operating budget.